# INFORMATION BULLETIN

2010-5

April 30, 2010

## Additional revenues for the Communauté métropolitaine de Montréal for public transit

Currently, the general rate of the fuel tax applicable to gasoline is 16.2 cents per litre. However, this rate is subject to an increase of 1.5 cents per litre when the gasoline is delivered on the territory of the Agence métropolitaine de transport (AMT).

This surcharge of 1.5 cents per litre of gasoline, applicable since January 1, 1996, was introduced to provide part funding for the AMT, which is responsible for regional public transit in the Montréal region.

To provide additional financial support for public transit in this region, a further increase of 1.5 cents per litre will be added to the rate of the fuel tax applicable to gasoline on the territory of the AMT as of May 1, 2010, following a request from the Communauté métropolitaine de Montréal stemming from a formal resolution of its board.

Accordingly, as of that date, the rate of the fuel tax applicable to gasoline on the territory of the AMT will rise from 17.7 cents per litre to 19.2 cents per litre.

This rise in the fuel tax will not apply to gasoline that sellers of this product located on the territory of the AMT have in stock at midnight, April 30, 2010, and in respect of which tax has been collected in advance or should have been. Accordingly, taking of inventory will not be necessary.

The Minister of Revenue will pay the proceeds of the new increase to the AMT, as is the case for the increase of 1.5 cents per litre already applicable on its territory. However, the amounts collected in this regard before the date of entry into force of legislation implementing certain provisions of the 2010-2011 Budget Speech, including funding for public transit services, may not be paid to the AMT until as of that date.

For information concerning the matter dealt with in this information bulletin, contact the Secteur du droit fiscal et de la fiscalité at 418 691-2236.

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